PART III.

Civil Debt Heads.—(Both Receipts and Disbursements.)

Local Cesses.

1. Total amount of Cess*
2. Deduct—Refunds.
3. Net amount.

Deduct the whole to be credited to District Funds and Education as noted hereunder :—

(*a*) Seventy-six per cent of cess on Land Revenue and Sixty seven per cent of cess on other heads of revenue creditable to " District Funds. "

(*b*) Twenty-four per cent of cess on Land Revenue and Thirty three per cent of cess on other heads of revenue creditable to " Education " (Remittance head).

R. Investment Account.

1. General Investment Account.
2. Fixed Deposits in Banks.

S. Debt.

3. Permanent Debt.
4. Temporary Debt.

*These heads appear only in the treasury accounts. Only local cess on " Land Revenue and Miscellaneous " is adjusted in the Treasury Accounts. Local cess on Forest and Excise Revenues is calculated in the Account office, quarterly, and credited to " District Funds " (including Kolar Gold Fields Sanitary Board Fund) and " Education. "

Local Cess on Excise revenue.—This is not separately collected but 11—17 of the following items of Excise Revenue is credited to " District Funds " and Education :—

Arrack, Ganja and Majum, and Beer—Duty.
Toddy—Shop rent, tree rent, tree tax.

The following cesses, when levied, are collected along with Revenue and credited to the Funds concerned direct in the Treasury Accounts, except in the case of cesses on Forest Revenue, which are adjusted in the Account Office :—

(1) Education and Railway cesses—District Funds.
(2) Irrigation cess—Irrigation cess fund.
(3) Coffee cess.—Coffee cess and experimental station fund.

T. Unfunded Debt.

5. Insurance and Provident Funds :—
   (*a*) State Life Insurance Fund.[1]
   (*b*) State Provident Fund.[2]
   (*c*) State Railway Provident Fund
   (*d*) Military Provident Fund.[3]
   (*e*) Industrial Department Provident Fund.
   (*f*) Electrical Department Fund.
6. Savings Bank Deposits.
7. Endowments and other Accounts :—
   (*a*) Endowments for charitable, educational and other purposes.[4]
   (*b*) Damodar Dass Charities Fund.[5]
   (*c*) Tumkur District Board Railway Cess Deposits.
   (*d*) Deposits of Shimoga District Board Railway Loan.
   (*e*) Deposits of Chitaldrug Municipal Water-supply Loan.

U. Reserve Funds.

8. Reserve Funds.

V. Local and other funds.

9. Local Funds :—
   (*a*) to (*i*) District Funds (one for each District).[6]
   (*j*) K. G. F. Sanitary Board Fund.[6]
   (*k*) Irrigation Cess Fund General.[7]
   (*l to s*) District Irrigation Cess Fund (one for each District).[7]
   (*t*) Taluk Funds.[8]
   (*u*) Village Funds.[8]
10. Municipal and City Improvement Trust Funds :—
   (*a*) Municipal Funds.[9]
   (*b*) Mysore City Improvement Trust Fund.[10]

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1. *Vide* Articles 293-294. The transactions relating to both official and public branches appear under this head.
2. *Vide* Article 295.
3. *Vide* Article 296.
4. *Vide* Article 209.
5. The interest realized on the investments of the Fund is credited to this head and scholarships granted are charged to this head.
6. *Vide* Articles 248-255. The transactions relating to each District are recorded under separate heads.
7. *Vide* Articles 261-262.
8. *Vide* Articles 256-258.
9. *Vide* Articles 259-260.
10. *Vide* Article 263.

11. Muzrai Funds—(i) Muzrai Funds.[11]
   (*a*) Muzrai Institution Funds.
   (*b*) Institutions under Palace Management.
   (*c*) General Muzrai Funds.
   (*d*) Muzrai Establishment Fund.
   (*e*) Muzrai Scholarship Fund.

   (ii) Gumbuz Fund.

12. Military Funds :—
   Remount Fund.[12]

13. Mysore University Fund.[13]

14. Miscellaneous Funds.[14]
   (*a*) Village Improvement Fund.
   (*b*) Coffee Cess and Experimental Station Fund.

W. DEPOSITS.

15. Civil Deposits.[15]
   (*a*) Revenue Deposits.
   (*b*) Judicial Deposits.
   (*c*) Personal Deposits.
   (*d*) Savings Bank Dead Accounts.[16]
   (*e*) Trust Interest Fund Deposits.[17]

16. Palace Deposits :—
   (*a*) Palace Deposits.
   (*b*) Palace Personal Estate Accounts.

17. Departmental Deposits :—
   (*a*) P. W. Deposits.[18]
   (*b*) C.P.S. Deposits.
   (*c*) Railway Deposits.
   (*d*) Forest Deposits.
   (*e*) Education Deposits.
   (*f*) Military Deposits.

18. Deposits of Local Loans :—
   (*a*) Deposits of the Chikjajur-Chitaldrug Railway Debenture Loan.

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11. *Vide* Articles 264—267.
12. *Vide* Article 268.
13. *Vide* Article 269.
14. *Vide* Articles 270 and 271.
15. *Vide* Articles 216, 226 and 232.
16. *Vide* Rule 45 of Savings Bank Rules.
17. The interest realized on the several securities held in trust and distributed to the several holders appears under this head. The transactions on account of purchases and sales of securities held in trust also appear under this head.
18. Only the credits will appear in the Treasury accounts.

19. Other Deposits :—
(*a*) Private Estates under Government Management.[19]
(i) For repayment of loans.
(ii) For other purposes.
(*b*) Family Remittance Deposits.[20]
(*c*) Deposits of excess recoveries from Agricultural Banks.[21]
(*d*) Deposit of Imperial war service fund annuities.
(*e*) Share of local cess on Excise Revenue due to District Funds.[22]

W. (*a*) ADVANCES.

20. Revenue Advances :—
(*a*) Cost price of Arrack.[23]
(*b*) Cost price of opium.[24]
(*c*) Cost price of Ganja and Majum.[25]

21. Industrial Advances :—
(*a*) Chamarajendra Technical Institute Workshop Advances.[26]
(*c*) Sandal Oil Factory Advance :—
(i) Advance Account.[27]
(ii) Working Expenses Account.
(*d*) Oil Cake Advances.[28]
(*e*) Industrial Department Advances.[29]
(i) Central Industrial Workshop.
(ii) Soap Factory.
(iii) Weaving Factory.
(iv) Industrial Depot.
(v) Industrial Stores.
(vi) Government Arts and Crafts Workshop.
(*g*) Advances for Silk Filature.
(*i*) Iron Works-Revenue Account.
(*j*) Iron Works-Railways.

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19. *Vide* Articles 234-237.
20. *Vide* Article 53. No debits appear in the Treasury accounts, but only in Messrs. Coutts & Co's accounts when payments are made to the families of officers in England.
21. *Vide* para 9 of Appendix XV.
22. *Vide* Article 250.
23. *Vide* paras 1 to 3 of Appendix XVI.
24. *Vide* paras 4 to 8 do
25. *Vide* paras 9 to 13 do
26. *Vide* para 14 do
27. There will be no credit to this head in the Treasury accounts. All payments at Treasuries and Banks on account of the Factories are debited to this head in the first instance and the adjustment to final heads is made in the Account Office.
28. *Vide* para 15 of Appendix XVI.
29. *Vide* Article 137 (*b*).

22. Departmental Advances :—
(*a*) Forest Advances.[30]
(*c*) Charges for Boundary Marks recoverable from raiyats.[31]
(*e*) Charges by P. W. Officers for works recoverable from raiyats under Tank Maintenance rules.[32]

23. Other Advances :—
(*a*) Objection Book Advances :—
(i) Civil (Treasuries.)[33]
(ii) P. W. Department.[34]
(ii) (*a*) Electrical Department.
(iii) Forest Department.[35]
(iv) Revenue Survey boundary marks charges in occupied lands.[36]
(v) Objection Book Advances (Pensions).[37]
(vi) Advances for boundary marks in the villages commanded by the Krishnarajasagara.
(vii) Education.
(viii) Military.
(*b*) Bicycles and Motor Vehicles Advances.[38]
(*c*) House-building Advances.[39]
(*d*) Loan Scholarships and other Educational Advances.[40]
(*e*) Permanent Advances.[41]
(1) General.
(2) Electrical works.
(3) Education.
(4) Military.

30. Advances to contractors and Disbursers appear under this head in the classified abstract of the Forest Department.
31. *Vide* para 16 of Appendix XVI.
32. *Vide* paras 17 to 19 of Appendix XVI.
33. *Vide* Article 165.
34. The outlay on District Fund works including Establishment and Tools and Plant charges and Palace works is debited to this head in the Public Works Accounts and the amounts of crossed cheques received therefor from District Boards and Palace are credited to this head in the Treasury Accounts.
35. All disallowances in the Forest accounts made by the Comptroller, the Conservator or the District Forest officer and their adjustments appear under this head in the Forest Accounts.
36. Charges incurred by the Survey Department are debited to this head in the departmental accounts and the credits appear in the Treasury accounts. *Vide* Article 459, Vol. II.
37. Pensions paid on behalf of Local Bodies and amounts recovered therefor from the Local Bodies concerned will appear under this head. Pensionary contributions on behalf of their employees received as per Article 266(B), Mysore Service Regulations, should be credited under " XI Pensions."
38. *Vide* Article 162.
39. *Vide* Article 161.
40. *Vide* para 20 of Appendix XVI.
41. *Vide* Article 102.

(*f*) Advance account for weights and measures.[42]
(*i*) Advances to Director for purchase of Sprayers and Chemicals.[43]
(*l*) Advances for purchase of seeds and manure for sale to cultivators.

W. (*b*) SUSPENSE ACCOUNTS.

23. (A). Account Current with Accountant-General, Madras-
(i) Suspense Account with Accountant-General, Madras.[44]
(ii) His Majesty's Jamakharch Account.[45]
24. Suspense Accounts :—
(*a*) Suspense Account.[46]
(*b*) Recoveries of Service Payments.[47]
(*c*) Savings Bank Suspense.[48]
(*d*) Other Departmental Works Suspense.
(*f*) Cheque Suspense.[49]
(*g*) Undisbursed Pensions by Money orders.
(*h*) Chitaldrug Water-supply Loan Interest Account.

W. (*c*) DEPARTMENTAL BALANCES.

25. Departmental Balances.[50]
(*a*) Revenue Survey.
(*b*) Forest.
(*c*) Railways.
(*d*) Electrical Works.

42. *Vide* para 22 of Appendix XVI.
43. *Vide* para 23 of Appendix XVI.
44. Transactions in British Treasuries on behalf of the State appear under this head.
45. Transactions in Mysore Treasuries on behalf of the British Government appear under this head.
46. Credits and debits which cannot be classified under any of the specified heads for want of sufficient particulars appear under this head in the first instance in the books of the Account office and are adjusted subsequently.
47. Over-payments recovered should be credited under this head in the Treasury accounts. Such credits are adjusted in the Account office as deductions from expenditure if the credit relates to the payments made in the same year, or by credit to the Revenue heads of the department concerned or to 'XIII. Miscellaneous' if there is no corresponding revenue head for the department if the overpayments relate to previous years.
48. When a depositor desires to have his Savings Bank Account transferred from Treasury A to Treasury B, the officer in charge of A, on receipt of the pass book from the depositor, should make a transfer adjustment in his accounts by debiting the balance at credit of the depositor to the head " Savings Bank Transfers " by *per contra* credit to " Savings Bank suspense. " The officer in charge of B will, on receipt of the Pass Book, credit " Savings Bank transfers " and debit " Savings Bank suspense " account. No cash receipt or payment will appear under these heads.
49. *Vide* Articles 6 and 7 and Article 347, Vol II.
50. Represents balances of departmental accounts which are not included in the Provincial cash balance of the State.

X. Loans.[51]

26. Takavi and Agricultural Loans.
   (*a*) Land Improvement Loans (Old Rules).
   (*b*) Takavi Loans (Old Rules).
   (*c*) Land Improvement Loans (New Rules).
   (*d*) Takavi Loans (New Rules).
   (*e*) Sericultural Takavi Loans.
   (*f*) Fruit-culture Loans.
   (*h*) Loans for horse, pony and cattle-breeding.

27. Loans to Local Bodies :—
   (*a*) Loans to Municipalities and District Boards.

28. Loans to Societies and notabilities :—
   (*a*) Loans to Jahgirdars.
   (*b*) Loans to Agricultural Banks.
   (*c*) Loans to Co-operative Societies.

29. Industrial Loans :—
   (*a*) Loans for encouragement of Industries and Commerce.
   (*b*) Loans for Rural and Cottage Industries.
   (*c*) Loans for Dairy and other Farms.
   (*d*) Loans for purchase of Machinery.

30. Other Loans :—
   (*a*) Loans to owners of lands submerged by the Krishnaraja-sagara.
   (*b*) Loans for restoration of Minor Tanks.
   (*c*) Miscellaneous Loans.

Y. Remittances.

31. Cash Remittances.[52]
   (*a*) Remittances beyond Districts.
   (*b*) Remittances within Districts.

31A. Remittances by Bills and Cheques :—
   (*a*) Remittances by Cheques.[53]
   (*b*) Remittance Transfer Receipts.[54]
   (*c*) Supply Bills.[54]
   (*d*) Mysore Bank Drafts.[54]
   (*e*) Savings Bank Transfers.[55]

51. *Vide* Chapter VIII and Appendix XV.
52. *Vide* Article 583, Vol. II.
53. *Vide* Appendix XXVII, Vol. II.
54. *Vide* Chapter 10.
55. *Vide* note against No. 48.

32. Cheques and Bills .—
(*a*) Pre-audit Cheques on Imperial Bank of India, Bangalore.
(*b*) ,, ,, Mysore Bank.
(*c*) ,, ,, Imperial Bank of India, Bombay.
(*d*) Revenue Survey Department Cheques.[56]
(*e*) Forest Department Cheques.[57]
(*f*) Public Works Bills Payable.[58]

33. Inter-Departmental Transfers :—
(*a*) Inter-Divisional Transfers.[59]
(i) Public works.
(ii) Railways.
(*b*) Forest Department—Payments into Treasuries.
(i) Forest Revenue.
(ii) Forest Deposits.
(*c*) Other items, Forest Department.

1. Cesses.[60]
Local Cess.
Railway Cess.
Education Cess.

2. Other items.[61]
(*d*) P. W. D.—Other items.[62]
Items adjustable by Civil.
Items adjustable by P. W. D.

34. Account current between Civil and Railway Departments.
(i) Remittances to Civil from Railways :—
(*a*) Remittances by Cash to treasuries.
(*b*) Do Cheques to Banks.
(ii) Do from Civil to Railways.
(iii) Items Adjustable by Civil Department.[63]
(iv) Do by Railway Department.[63]

35. Remittances :—Education Department.
(i) Payments into Treasuries on account of Education Department.
(ii) Education bills paid.
(iii) Items adjustable by Civil Department.[64]
(iv) Do by Education Department.[64]

56. *Vide* Article 458, Vol. II.
57. Do 471 do
58. Do 481 do
59. Represents transactions in one Division on account of another.
60. *Vide* Article 250.
61. This head records the transfer adjustment of transactions between the Forest Department and other departments.
62. Represents transactions between Public Works and other departments.
63. Transactions between Railway and other departments.
64. Transactions between Education and other departments.

36. Remittances:—Electrical Department.
(i) Payments into Treasuries and Banks by Electrical Department.
(ii) Cheques on Treasuries.
(iii) Items adjustable by Civil Department.[65]
(iv) Do by Electrical Department.[65]
(v) Inter-Divisional Transfers.

37. Remittances:—Military Department.
(ii) Cheques on Treasuries.
(iii) Items adjustable by Civil Department.[66]
(vi) Do by Military Department.[66]

65. Transactions between Electrical Department and other Departments.
66. Transactions between Military Department and other Departments.